

FREDERICK BRONSON.

JULY 12, 1842.

Read, and laid upon the table.

Mr. ATHERTON, from the Committee of Ways and Means, submitted the following

REPORT:

The Committee of Ways and Means, to whom was referred the petition of Frederick Bronson, of New York, praying for a return of duties, have taken the same into consideration, and, for the reasons set forth in the letter from the First Comptroller of the Treasury, dated April 9, 1842, which is hereto annexed and made a part of this report, report the following resolution:

*Resolved*, That the prayer of the petitioner ought not to be granted.

TREASURY DEPARTMENT,

*First Comptroller's Office, April 9, 1842.*

SIR: Your letter of the 1st instant to the Secretary of the Treasury, enclosing a petition from *Frederick Bronson*, of New York, has been referred to this office.

It is represented by the petitioner that, in August, 1839, he imported into New York divers articles of household furniture, and silk, and red velvet plush, and silk furniture, trimmings, &c., in the piece, all of which were in error entered by his agent as *household furniture*, and duties of 30 per cent. were charged and paid thereon, and that he has thereby paid in error on the silk and other articles not subject by law to duty, \$257 08.

Mr. Bronson has appended to his petition what purports to be a copy of the invoice of these goods, and his affidavit of its correctness, and prays that the above sum, as erroneously paid, may be returned to him.

The inquiry made in your communication, for the use of the Committee of Ways and Means, is, whether any of the articles referred to in the invoice are such as, under the circumstances of the importation, should have been admitted duty free, or whether, in the opinion of the department, relief ought, in equity, to be granted, if the facts stated should be satisfactorily proved?

In reply, I have the honor to state that an application was made to this office for return duties, by the petitioner, in this case, in December, 1839. By a letter of the 9th of January, 1840, the collector at New York was advised by Mr. Comptroller *Barker* "that he did not feel authorized to

direct the correction of the error alleged to have been committed, as, besides, being an error of fact which should have been corrected before the goods were removed beyond the control of the custom-house, the usual examination not having been made at the custom-house appears to have deprived you of all means, properly, of testing its existence and extent."

The practice which has heretofore been observed, in cases analogous to that presented by Mr. Bronson, is, I am of opinion, not only correct, but essential to the security of the public revenue, to wit: that errors, alleged to have been made in the entry of goods imported, must be presented for correction before passing from the control of the custom-house officers. This relates as well to errors committed by the importer, or his agent, in entering goods as chargeable with duty, and, afterwards, as in this case, claimed to be free, as where duties are paid upon goods agreeably to the invoice, and, upon opening the case or package at the importer's store, it is represented that the quantity is less than stated in the invoice.

As regards the claim of Mr. Bronson to return duties, I would remark that, although the *velvet, silk, trimmings, &c.*, noted by him, would have been free at the time of entry, if *silk* was the material of chief value, and the custom-house officers had then been thus advised, yet, as these articles were voluntarily entered for the owner as *furniture*, for which purpose they seem to have been evidently intended, the duty charged and paid thereon *without protest*, as required by the second section of the civil and diplomatic appropriation act of March 3, 1839, to entitle him to a return of duties, this office does not consider itself authorized to recommend a return of the duties as claimed.

The papers transmitted with your letter are herewith returned.

I have the honor to be, with great respect, your obedient servant,

JAMES WM. McCULLOH,

Comptroller.

Hon. C. G. ATHERTON.